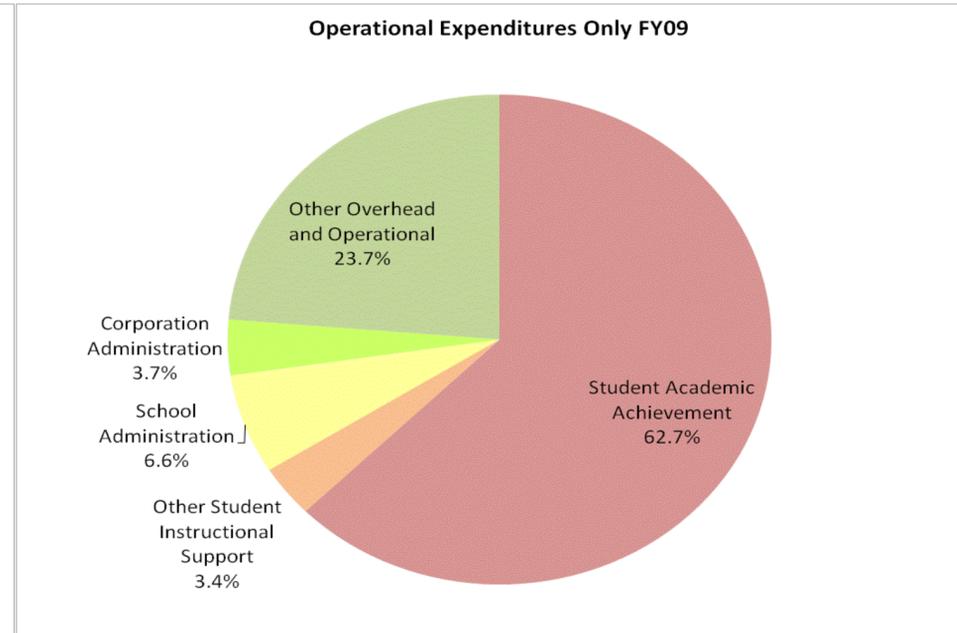
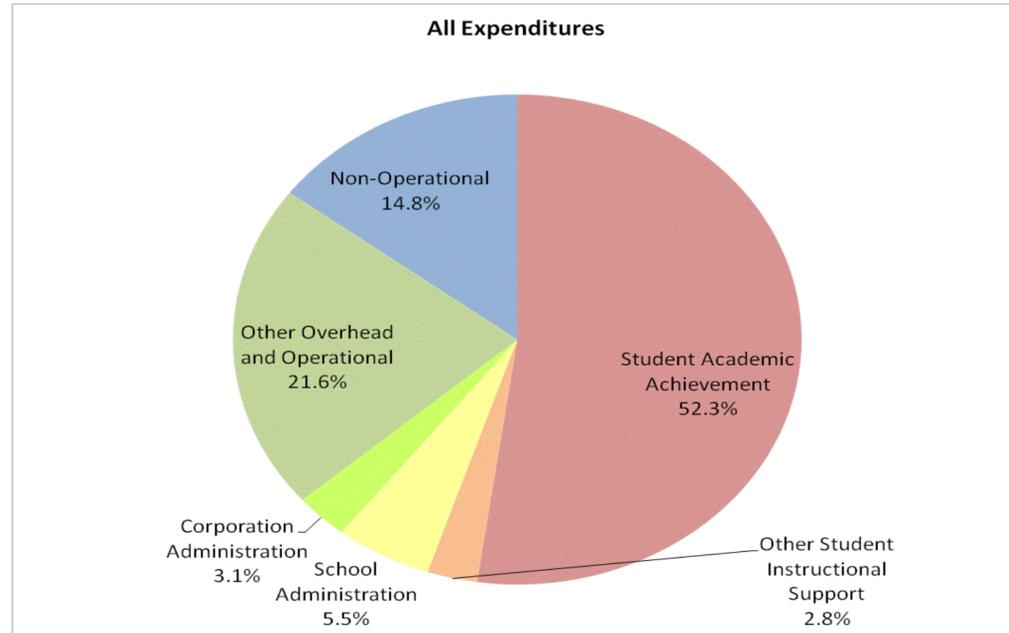


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Delaware Community School Corp (1875)

Delaware Community School Corp (1875)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$9,994,077	51.4%	\$12,005,133	49.0%	\$13,401,244	51.2%	\$13,710,830	52.3%
Student Instructional Support	\$1,516,643	7.8%	\$1,943,984	7.9%	\$2,184,972	8.3%	\$2,184,619	8.3%
Overhead and Operational	\$3,597,359	18.5%	\$6,096,508	24.9%	\$6,198,612	23.7%	\$6,461,754	24.6%
Nonoperational	\$4,330,666	22.3%	\$4,454,162	18.2%	\$4,398,772	16.8%	\$3,873,615	14.8%
Grand Total	\$19,438,745		\$24,499,786		\$26,183,601	7%	\$26,230,819	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	59.2%	56.9%	59.5%	60.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$249,132	\$442,906	\$531,115		113%	20%
	11100 Regular Programs; Elementary	\$3,058,059	\$3,283,644	\$3,930,026	\$4,613,204	51%	40%	17%
	11200 Regular Programs; Middle/Junior High	\$1,548,647	\$1,858,033	\$2,064,597	\$2,270,567	47%	22%	10%
	11300 Regular Programs; High School	\$1,825,163	\$2,024,135	\$2,520,096	\$3,070,174	68%	52%	22%
	11420 Vocational Education; Agriculture B	\$77,909	\$113,245	\$136,297	\$168,164	116%	48%	23%
	11430 Vocational Education; Distributive Education	\$100	\$19,796	\$0	\$0	-100%	-100%	
	11450 Vocational Education; Consumer and Homemaking	\$82,167	\$70,023	\$100,855	\$132,126	61%	89%	31%
	11470 Vocational Education; Business Education	\$62,956	\$81,001	\$97,019	\$128,445	104%	59%	32%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$31,594	\$105,828	\$136,227	331%	331%	29%
	11910 Other Regular Programs; Competency Testing	\$0	\$7,305	\$9,605	\$9,189		26%	-4%
	11920 Other Regular Programs; Project 4R	\$104	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$73,632	\$82,858	\$27,590	\$37,590	-49%	-55%	36%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$76,778	\$53,735			-30%
	12210 Mental Disabilities; Mild Mental Disabilities	\$43,537	\$135,341	\$166,579	\$175,563	303%	30%	5%
	12340 Physical Impairment; Hearing Impairment	\$0	\$452	\$16,445	\$1,830		305%	-89%
	12350 Physical Impairment; Homebound	\$4,355	\$4,911	\$6,475	\$14,579	235%	197%	125%
	12510 Culturally Different; Communication Disorders	\$123,045	\$146,171	\$167,488	\$192,899	57%	32%	15%
	12520 Culturally Different; Compensatory	\$28,899	\$420	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$302,164	\$359,380	\$430,062	\$578,464	91%	61%	35%
	12710 Equal Opportunity At Risk	\$7,092	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$17,814	-\$4,565	\$16,527		-7%	
	14100 Summer School Programs; Elementary	\$6,293	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$15,594	\$10,197	\$22,865	\$32,474	108%	218%	42%
	15100 Enrichment Programs; Non-Credit	\$325	\$13,043	\$20,125	\$2,751	> 500%	-79%	-86%
	16100 Remediation Testing	\$68,930	\$7,557	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$0	\$97,873	\$77,355	\$80,383		-18%	4%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$133,904	\$103,837	\$150,526	\$204,909	53%	97%	36%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$263,362	\$420,942	\$488,302	\$564,509	114%	34%	16%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$20,730	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$33,060	\$10,107	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$12,421	\$11,846	\$25,246	\$15,422	24%	30%	-39%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,303	\$3,197	\$15,046	\$11,000	> 500%	244%	-27%
	22210 Library/Media Services; Service Area Direction	\$0	\$9,734	\$9,543	\$9,403		-3%	-1%
	22220 Library/Media Services; School Library	\$203,606	\$236,212	\$212,951	\$262,857	29%	11%	23%
	22230 Library/Media Services; Audiovisual	\$9,073	\$3,222	\$2,590	\$4,447	-51%	38%	72%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$233,254	\$90,292	\$24,680	\$115,324	-51%	28%	367%
	22290 Library/Media Services; Other Educational Media Services	\$6,933	\$6,773	\$1,003	\$4,953	-29%	-27%	394%
	22360 Instruction, Related Technology; Network Support	\$0	\$10,377	\$7,141	\$2,271	-78%	-78%	-68%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$221,117	\$0	\$0	\$0	-100%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,732	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$299,802	\$202,062	\$261,015		-13%	29%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$985	\$3,454	\$8,716		> 500%	152%
	26497 2007 Account Code - Teachers Retirement Fund	\$136,224	\$246,841	\$186,732	\$0			
Student Academic Achievement Total		\$8,586,962	\$10,088,821	\$11,743,702	\$13,710,830	60%	36%	17%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$312,380	\$335,222	\$405,204	\$450,134	44%	34%	11%
	21230 Guidance Services; Appraisal Services	\$42,548	\$74,969	\$93,345	\$103,960	144%	39%	11%
	21290 Guidance Services; Other Guidance Services	\$17,895	\$0	\$662	\$0	-100%		-100%
	21340 Health Services; Nurse Services	\$97,173	\$146,486	\$172,480	\$191,883	97%	31%	11%
	21390 Health Services; Other Health Services	\$8,250	\$15,863	\$6,533	\$0	-100%	-100%	-100%
	21420 Psychological Testing	\$1,729	\$0	\$600	\$0	-100%		-100%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$39	\$0	\$180	\$50	27%		-72%
	24100 Office of The Principal	\$792,322	\$1,006,581	\$1,200,800	\$1,438,592	82%	43%	20%
Student Instructional Support Total		\$1,272,335	\$1,579,121	\$1,879,803	\$2,184,619	72%	38%	16%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$11,218	\$12,587	26%	26%	12%
	23120 Board of Education; Service Area Assistants	\$32,565	\$33,876	\$67,048	\$93,072	186%	175%	39%
	23150 Board of Education; Legal Services	\$11,012	\$50,102	\$34,282	\$13,787	25%	-72%	-60%
	23160 Board of Education; Promotion Expenses	\$1,502	\$1,973	\$1,123	\$2,738	82%	39%	144%
	23190 Board of Education; Other Governing Body Services	\$6,646	\$13,362	\$23,671	\$15,243	129%	14%	-36%
	23210 Executive Administration; Office of The Superintendent	\$134,660	\$287,502	\$284,821	\$311,554	131%	8%	9%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$67	\$275	\$0		-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,426	\$15,478	\$9,535		13%	-38%
	25110 Fiscal Services; Office of The Business Manager	\$65,901	\$136,348	\$121,062	\$89,678	36%	-34%	-26%
	25191 Other Fiscal Services; Refund of Revenue	\$10,782	\$218	\$1,370	\$4,951	-54%	> 500%	261%
	25193 Other Fiscal Services; Printed Forms	\$703	\$7,519	\$3,416	\$2,694	283%	-64%	-21%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$923	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25196 Other Fiscal Services; Cash Change	\$380	\$2,225	\$800	\$950	150%	-57%	19%
	25199 Other Fiscal Services; Other	\$4,590	\$0	\$0	\$50,647	> 500%		
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$20,000	\$0			-100%
	25750 Personnel Services; Health Services	\$0	\$558	\$0	\$0		-100%	
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$251	\$559			123%
	25920 Ditch Assessments	\$173	\$267	\$3,893	\$3,893	> 500%	> 500%	0%
	25990 Other Support Services, Central	\$0	\$2,242	\$52,548	\$188,748		> 500%	259%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,381,680	\$1,880,511	\$2,028,149	\$2,190,550	59%	16%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,500	\$5,380	\$524	\$0	-100%	-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$158,331	\$449,214	\$337,329	\$318,876	101%	-29%	-5%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$689	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$78,443	\$43,540	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$195	\$3,104	\$174	\$330	69%	-89%	89%
	26600 Operation and Maintenance of Plant Services; Security Services	\$21,479	\$25,462	\$34,182	\$34,380	60%	35%	1%
	26700 Operation and Maintenance of Plant Services; Insurance	\$43,217	\$152,384	\$189,712	\$174,482	304%	15%	-8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$2,687	\$225	\$1,107		-59%	392%
	27010 Student Transportation; Service Area Direction	\$126,842	\$166,290	\$193,617	\$185,897	47%	12%	-4%
	27100 Student Transportation; Vehicle Operation	\$377,154	\$471,323	\$606,735	\$677,637	80%	44%	12%
	27200 Student Transportation; Monitoring Services	\$8,520	\$36,013	\$48,413	\$52,476	> 500%	46%	8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$153,150	\$325,091	\$479,960	\$404,446	164%	24%	-16%
	27400 Student Transportation; Purchase of School Buses	\$32,281	\$502,379	\$204,495	\$446,601	> 500%	-11%	118%
	27500 Student Transportation; Insurance on Buses	\$18,744	\$13,477	\$0	\$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$98	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$19,296	\$28,746	\$35,055	\$38,174	98%	33%	9%
	27910 Student Transportation; Bus Driver Training	\$638	\$2,082	\$868	\$361	-43%	-83%	-58%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$10,755	\$28,487			165%
	31200 Food Services Operations; Food Preparation and Dispensing	\$302,153	\$395,435	\$421,271	\$460,092	52%	16%	9%
	31400 Food Services Operations; Food Purchases	\$267,395	\$464,731	\$515,307	\$550,213	106%	18%	7%
	31900 Other Food Services	\$35,006	\$75,222	\$94,245	\$97,011	177%	29%	3%
Overhead and Operational Total		\$3,226,593	\$5,634,271	\$5,885,813	\$6,461,754	100%	15%	10%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$408			
	33200 Community Recreation	\$0	\$0	\$13,115	\$29,029			121%
	33400 Athletic Coaches	\$158,410	\$251,505	\$287,392	\$307,080	94%	22%	7%
	33930 Latch Key Kid Program	\$3,251	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$18,669	\$122	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$8,512	\$6,294			-26%
	43000 Facilities Acquisition and Construction; Professional Services	\$4,754	\$22,391	\$42,828	-\$6,333	-233%	-128%	-115%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$28,131	\$17,732	\$8,090		-71%	-54%
	45100 Building Acquisition, Construction and Improvements	\$51,013	\$555,612	\$697,100	\$1,045,218	> 500%	88%	50%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$75,865	\$89,886	\$80,258		6%	-11%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$15,590	\$14,462	\$19,859		27%	37%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$20,312	\$178,833	\$220,307	\$97,557	380%	-45%	-56%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,994	\$2,932	\$71,537	\$45,156	402%	> 500%	-37%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$367,815	\$330,603	\$445,288	\$233,349	-37%	-29%	-48%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,379	\$20,344	\$52,117	\$9,630	185%	-53%	-82%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$25,000	\$170,000	\$180,000		> 500%	6%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$430,000	\$0	\$0	\$0	-100%		
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$160,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$185,069	\$123,473	\$244,833		32%	98%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$29,598	\$0	\$0	\$0	-100%		
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$259,440	\$127,876	\$0		-100%	-100%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$22,334	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,148,826	\$2,275,042	\$1,717,938	\$1,170,000	-63%	-49%	-32%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$212,388	\$402,688			90%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$11,201	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$42,246	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$500	\$1,800	\$2,400	\$500	0%	-72%	-79%
Nonoperational Total		\$4,298,968	\$4,388,280	\$4,336,684	\$3,873,615	-10%	-12%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$140,143	\$110,327	\$67,335	\$0			
	26492 2007 Account Code - Social Security	\$810,592	\$977,154	\$518,534	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$21,989	\$4,557	\$9,763	\$0			
	26494 2007 Account Code - Group Insurance	\$808,366	\$1,382,005	\$1,538,412	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,138	\$12,831	\$7,872	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$271,659	\$322,418	\$195,682	\$0			
Prorated By Fund Total		\$2,053,887	\$2,809,293	\$2,337,599	\$0			